

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

**Introduced**

### **House Bill 2305**

**FISCAL  
NOTE**

BY DELEGATE HIGGINBOTHAM

[Introduced February 12, 2021; Referred to the  
Committee on Small Business, Entrepreneurship and  
Economic Development then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §61-11-26c, relating to creating a tax credit for hiring an ex-felon.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 11. GENERAL PROVISIONS CONCERNING CRIMES.**

**§61-11-26c. Tax credit for hiring a person who was convicted of a felony, who was lawfully released and who has had, or is eligible to have, his or her conviction expunged.**

1 (a) An employer who hires a person previously convicted of a felony, who has been  
2 released from confinement and who has, or is eligible to have, his or her conviction expunged  
3 under the provisions of §61-11-26, §61-11-26a, or §61-11-26b of this code is eligible for a tax  
4 credit as set forth in this section.

5 (b) The tax credit is equal to five percent of the salary of the person hired under the  
6 provisions of subsection (a) of this section and may be applied against any tax levied under  
7 chapter 11 of this code for which the employer is liable. The tax credit may not exceed the  
8 employer’s unadjusted tax liability.

NOTE: The purpose of this bill is to provide a tax credit for an employer who hires a person who was convicted of a felony eligible for expungement.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.